

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (withdrawn) A method for collecting sales and/or use taxes on remote sales, said method includes the steps of:
  - a) collecting by sellers information regarding remote sales made by buyers;
  - b) calculating securely the correct taxing jurisdictions sales and/or use tax to be paid by buyers for remote sales;
  - c) collecting by sellers from buyers the correct sales and/or use tax;
  - d) transmitting by a seller to an agent the aggregate totals of sales and use tax transactions;
  - e) collecting by an agent the correct sales and/or use tax received by sellers; and
  - f) paying each taxing jurisdiction the taxes that are due.
2. (withdrawn) The method claimed in claim 1, wherein buyers are given a receipt for the taxes they have paid.
3. (withdrawn) The method claimed in claim 1, wherein the seller's sales are also segmented for each buyer.
4. (withdrawn) The method claimed in claim 1, further including the step of: reporting to the taxing jurisdictions the taxes that have been collected.

5. (withdrawn)      The method claimed in claim 1, further including the step of:  
                        filing reports for sellers with the taxing jurisdictions for the taxes that have been  
                        collected.
6. (withdrawn)      The method claimed in claim 1, further including the step of:  
                        filing tax returns for sellers with the taxing jurisdictions for the taxes that have been  
                        collected.
7. (withdrawn)      The method claimed in claim 1, further including the step of:  
                        giving sellers financing to pay the sales and/or use taxes that are due.
8. (withdrawn)      The method claimed in claim 1, wherein the buyer information  
                        segmented by the agent may be accessed by an unique identifier.
9. (withdrawn)      The method claimed in claim 1, wherein the seller information  
                        segmented by the agent may be accessed by an unique identifier.
10. (withdrawn)     The method claimed in claim 9, wherein a taxing jurisdiction may  
                        access seller information segmented by the agent for that jurisdiction with an unique  
                        identifier.
- 11 (withdrawn)     The method claimed in claim 10, wherein the identity of the seller  
                        remains secret.

12. (withdrawn) The method claimed in claim 11, wherein the agent reveals the identity of the seller if there is a suspicion of fraud based upon the segmented information.
13. (withdrawn) The method claimed in claim 10, wherein a seller is given notice that a taxing jurisdiction is studying its segmented sales and/or use taxes collected.
14. (withdrawn) The method claimed in claim 10, wherein a seller may review the seller's segmented sales and/or use taxes collected before the taxing jurisdiction studies the seller's segmented sales and/or use taxes collected.
15. (withdrawn) The method claimed in claim 10, wherein a taxing jurisdiction may access the segmented sales and/or use taxes collected only after specified time period has passed.
16. (withdrawn) The method claimed in claim 1, wherein the taxing jurisdictions pay the agent for services rendered by the agent.
17. (withdrawn) The method claimed in claim 9, further including the step of: identifying potentially seller fraudulent behavior by running various checks of the segmented information.

18. (withdrawn) The method claimed in claim 17, further including the step of: identifying a strange drop-off in the number of seller transactions in the segmented information.

19. (withdrawn) The method claimed in claim 17, further including the step of: examining the history of seller transactions in the segmented account to determine seller trends.

20. (withdrawn) The method claimed in claim 17, further including the step of: comparing the transaction volume, dollar volume and transaction types relative to other similar sellers.

21. (withdrawn) The method claimed in claim 17, further including the step of: identifying an inordinate number of cancelled transactions in the segmented transactions.

22. (withdrawn) The method claimed in claim 21, further including the step of: establishing watermarks for different types of businesses to identify an inordinate amount of returned merchandise for a particular type of business.

23. (withdrawn) The method claimed in claim 17, further including the step of: notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

24. (withdrawn) The method claimed in claim 17, further including the step of identifying patterns that indicate that a seller may not be reporting the entire amount of taxes collected.

25. (withdrawn) The method claimed in claim 17, further including the step of: examining cancelled transactions.

26. (withdrawn) The method claimed in claim 1, further including the step of: receiving responses from buyers indicating acceptance of the sale.

27. (withdrawn) The method claimed in claim 1, wherein an agent pays a taxing jurisdiction taxes that are due to other taxing jurisdictions.

28. (withdrawn) The method claimed in claim 1, further including the step of: transmitting from the seller to the agent a log of all sales and use tax transactions.

29. (withdrawn) The method claimed in claim 1, further including the steps of: purchasing by one of the taxing jurisdictions goods and/or services from the seller; transmitting from the seller to the agent a log of specified sales and use tax transactions; transmitting from the agent to one of the taxing jurisdictions a log of specified sales and use tax transactions; and

comparing the taxes charged by the seller for the goods and/or services purchased by the seller with the log of transactions.

30. (withdrawn) The method claimed in claim 29, further including the steps of:  
determining if the seller has reported the appropriate information to the taxing jurisdiction.
31. (withdrawn) The method claimed in claim 30, further including the step of:  
establishing improper behavior by the seller when the information reported to the taxing jurisdiction differs from the information obtained by the taxing jurisdiction from the seller for the goods and/or services purchased by the taxing jurisdiction.
32. (withdrawn) The method claimed in claim 29, further including the steps of:  
determining if the seller has reported all appropriate taxes to the taxing jurisdiction.
33. (withdrawn) The method claimed in claim 29, wherein the taxing jurisdiction utilizes an agent to purchase the goods and/or services.
34. (withdrawn) The method claimed in claim 29, wherein the taxing jurisdiction utilizes an alias to purchase the goods and/or services.
35. (withdrawn) The method claimed in claim 1, further including the step of storing securely a log of sales and/or use tax transactions.

36. (previously amended) A method utilizing a computer for collecting sales and/or use taxes on remote sales, said method includes the steps of:

- a) collecting by an agent seller's information regarding remote sales made by buyers;
- b) calculating the correct taxing jurisdiction's aggregate total sales and/or use tax to be paid by buyers to sellers for remote sales transactions;
- c) collecting by sellers from buyers the correct sales and/or use tax;
- d) collecting by an agent the correct sales and/or use tax received by sellers; and
- e) accessing seller information for a taxing jurisdiction segmented by the agent for that jurisdiction with a unique identifier wherein the identity of the seller remains secret; and
- (f) paying by an agent each taxing jurisdiction the taxes that are due.

37. (original) The method claimed in claim 36, wherein buyers are given a receipt for the taxes they have paid.

38. (original) The method claimed in claim 36, wherein the seller's sales are also segmented for each buyer.

39. (original) The method claimed in claim 36, further including the step of:  
reporting to the taxing jurisdictions the taxes that have been collected.

40. (original) The method claimed in claim 36, further including the step of:  
    filing reports by the agent for sellers with the taxing jurisdictions for the taxes that  
have been collected.
41. (original) The method claimed in claim 36, further including the step of:  
    filing tax returns by the agent for sellers with the taxing jurisdictions for the taxes  
that have been collected.
42. (withdrawn) The method claimed in claim 36, further including the step of:  
    giving by the agent sellers financing to pay the sales and/or use taxes that are  
due.
43. (original) The method claimed in claim 36, wherein the buyer information  
segmented by the agent may be accessed by an unique identifier.
44. (withdrawn) The method claimed in claim 36, wherein the seller information  
segmented by the agent may be accessed by an unique identifier.
45. (cancelled) The method claimed in claim 44, wherein a taxing jurisdiction may  
access seller information segmented by the agent for that jurisdiction with an unique  
identifier.

46. (cancelled) The method claimed in claim 45, wherein the identity of the seller remains secret.
47. (original) The method claimed in claim 46, wherein the agent reveals the identity of the seller if there is a suspicion of fraud based upon the segmented information.
48. (original) The method claimed in claim 45, wherein a seller is given notice that a taxing jurisdiction is studying its segmented sales and/or use taxes collected.
49. (withdrawn) The method claimed in claim 10, wherein a seller may review the seller's segmented sales and/or use taxes collected before the taxing jurisdiction studies the seller's segmented sales and/or use taxes collected
50. (original) The method claimed in claim 45, wherein a taxing jurisdiction may access the segmented sales and/or use taxes collected only after specified time period has passed.
51. (original) The method claimed in claim 36, wherein the taxing jurisdictions pay the agent for services rendered by the agent.
52. (original) The method claimed in claim 44, further including the step of: identifying potentially seller fraudulent behavior by running various checks of the segmented information.

53. (original) The method claimed in claim 52, further including the step of: identifying a strange drop-off in the number of seller transactions in the segmented information.

54. (original) The method claimed in claim 52, further including the step of: examining the history of seller transactions in the segmented account to determine seller trends.

55. (original) The method claimed in claim 52, further including the step of: comparing the transaction volume, dollar volume and transaction types relative to other similar sellers.

56. (original) The method claimed in claim 52, further including the step of: identifying an inordinate number of cancelled transactions in the segmented transactions.

57. (original) The method claimed in claim 56, further including the step of: establishing watermarks for different types of businesses to identify an inordinate amount of returned merchandise for a particular type of business.

58. (original) The method claimed in claim 52, further including the step of: notifying the taxing jurisdiction of the seller's potentially fraudulent behavior.

59. (original) The method claimed in claim 52, further including the step of identifying patterns that indicate that a seller may not be reporting the entire amount of taxes collected.

60. (original) The method claimed in claim 52, further including the step of: examining cancelled transactions.

61. (original) The method claimed in claim 36, further including the step of: receiving responses from buyers indicating acceptance of the sale.